



PG – 1318

IV Semester M.Com. Examination, October/November 2024
(CBCS) (2021 – 22)
COMMERCE
4.1 : Business Analytics

Time : 3 Hours

Max. Marks : 70

SECTION – A

1. Answer **any seven** questions out of ten. **Each** question carries **two** marks. (7×2=14)
- How is analytics applied across different fields ?
 - Why are reports important in the context of analytics ?
 - Give the meaning of talent analytics.
 - How is employee attrition rate defined ?
 - What does predictive analytics refer in context of human analytics ?
 - Define marketing analytics.
 - Mention the key metrics used in churn analytics to identify and reduce customer attrition.
 - What do you mean by Loyalty Analytics ?
 - How does risk profiling help organizations to assess potential threats and vulnerabilities ?
 - Give the meaning of Portfolio Stress Testing.

SECTION – B

Answer **any four** questions out of six. **Each** question carries **five** marks. (4×5=20)

- What are the key tools and techniques used in analytics ?
- How does analytics contribute to the overall functioning of Human Resource Development (HRD) ?
- Explain the potential application of analytics in marketing department.

P.T.O.

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5. How does analytics enhance Customer Relationship Management (CRM) ?
6. Discuss the critical aspects of financial analytics.
7. How is purchasing pattern analysis used to understand consumer behavior ?

SECTION – C

Answer **any two** questions out of four. **Each** question carries **twelve** marks.

(2×12=24)

8. What is the most recent software tools used in Business analytics ? Explain.
9. Explain how does performance evaluation data influences strategic HR decisions, such as promotions, training needs and talent management.
10. How is Google Analytics utilized in marketing and social media and what is its significance in marketing analytics ?
11. What is the potential application of analytics in finance department ? Explain with suitable examples.

SECTION – D

Compulsory skill based question on subject.

(1×12=12)

12. XYZ Retail, a mid-sized e-commerce company specializing in fashion and accessories, faced declining customer retention rates and a drop in repeat purchases. To address these challenges the company decided to implement Customer Relationship Management (CRM) analytics to better understand its customer base and enhance engagement strategies.
 - a) What are the objectives and leveraging data needs to understand customer behavior and preferences by the company ?
 - b) Elucidate the significant impact of CRM analytics in driving business success and emphasizes its relevance in today's competitive landscape.



PG – 1319

IV Semester M.Com. Degree Examination, October/November 2024
(CBCS) (2021-22)
COMMERCE

Paper – 4.2 : Forensic Accounting and Auditing

Time : 3 Hours

Max. Marks : 70

SECTION – A

1. Answer **any seven** questions out of ten. **Each** question carries **two** marks. (7×2=14)
- Define Forensic Accounting.
 - State the meaning of corporate fraud.
 - What is the difference between a forensic audit and a regular financial audit ?
 - Highlight the important MS Excel functions that are useful as CAAT for audit.
 - How does vertical analysis is different from horizontal analysis.
 - What do you mean by fraud prevention ?
 - Give the meaning of fraud risk assessment.
 - What are red flags and green flags ?
 - Who are accounting fraudsters ?
 - Write a note on fraud reporting.

SECTION – B

- Answer **any four** questions out of six. **Each** question carries **five** marks. (4×5=20)
- Discuss the significance of Forensic Audit.
 - What is the significance of conducting ratio analysis in fraud detection ?
 - Write short notes on GAS and CST.
 - Explain how audit trails help in detecting fraudulent transactions.
 - Analyze the types of frauds observed in the banking and insurance entities.
 - Briefly explain the different stages of audit of a company.

P.T.O.



SECTION – C

Answer **any two** questions out of four. **Each** question carries **twelve** marks.

(2×12=24)

8. Explain the different fraud detection techniques.
9. How can forensic accountants utilize digital tools to trace financial transactions across various jurisdictions ?
10. Describe how an organization can implement internal controls to mitigate fraud risks.
11. How can the findings of a forensic audit be presented as legal evidence in court, and what challenges could arise in the process ? Give recent examples.

SECTION – D

Compulsory Skill based question on subject.

(1×12=12)

12. Scenario : A large retail company suspects embezzlement within its accounts payable department. A forensic audit is initiated to investigate.

Instruction : Answer Specifically to the questions in points and justify in short for each point.

Questions :

- a) Identify three physical locations within the accounts payable department where paper evidence of fraud might be found. Explain what type of evidence you might expect to find in each location. 3
- b) Describe two digital locations beyond email communication where the forensic auditor might look for evidence of collusion between employees. What specific tools or techniques could be used to analyse this data ? 3
- c) Imagine you are analysing security camera footage as part of the investigation. What two specific red flags might indicate fraudulent activity occurring within the department ? 3
- d) Explain the importance of witness statements in a forensic audit and provide two scenarios where a witness statement might be crucial in uncovering financial wrong doing. 3



PG – 1320

IV Semester M.Com. Degree Examination, October/November 2024
(CBCS) (2021-22)
COMMERCE (Accounting and Taxation)
Paper – 4.3 : Corporate Reporting Practices – II

Time : 3 Hours

Max. Marks : 70

SECTION – A

Answer any **seven** questions out of ten. **Each** question carries **two** marks.

(7×2=14)

1. a) Give the meaning of operating segment as per IND AS 108.
- b) What are Key Performance Indicators ?
- c) Give the meaning of equity-settled share-based payment transactions.
- d) State the meaning of financial liability.
- e) Name any two reasons for corporate restructuring.
- f) What is demerger ?
- g) Give the meaning of chain holdings.
- h) Write a note on sustainability reporting.
- i) What do you mean by economic value added ?
- j) What is compound financial instrument ?

SECTION – B

Answer any **four** questions out of six. **Each** question carries **five** marks.

(4×5=20)

2. Explain the differences between financial and non-financial key performance indicators.
3. What do you mean by Interim Financial Reporting as per IND AS 34 ? List out the contents of Interim Financial Reporting.

P.T.O.



4. Explain the types of merger.
5. Following is the data for company XYZ in respect of number of equity shares during the financial year 2023-2024. Find out the number of shares for the purpose of calculation of basic EPS as per IND AS 33.

S.No.	Date	Particulars	No. of shares
1.	1-Apr.-2023	Opening balance of outstanding equity shares	1,00,000
2.	15-Jun.-2023	Issue of equity shares	75,000
3.	8-Nov.-2023	Conversion of convertible preference shares in Equity	50,000
4.	22-Feb.-2024	Buy back of shares	(20,000)
5.	31-Mar.-2024	Closing balance of outstanding equity shares	2,05,000

6. C Ltd acquires 60% share in D Ltd. for cash payment of Rs. 2,00,000. The fair value of non-controlling interest (NCI) is Rs. 1,00,000. This amount was determined with reference of market price of D Ltd.'s ordinary shares before the acquisition date.

Calculate NCI and goodwill as following :

- i) Fair Value Approach.
 - ii) Proportionate shares of identified net asset in acquire approach when on the acquisition date, the aggregate value of D Ltd.'s identifiable net assets is :
 - a) Rs. 2,40,000
 - b) Rs. 3,30,000.
7. On 1st April, 2019 Alpha Ltd. issued Rs. 30,00,000, 6% convertible debentures of face value of Rs. 100 per debenture at par. The debentures are redeemable at a premium of 10% on 31st March 2023 or these may be converted into ordinary shares at the option of the holder, the interest rate for equivalent debentures without conversion rights would have been 10%. Being compound financial instrument, you are required to separate equity and debt portion as on 1st April 2019.



SECTION – C

Answer any two questions out of four. Each question carries twelve marks. (2×12=24)

8. Write a note on :
- Economic Value Added (EVA).
 - Global Reporting Initiative.
 - Triple Bottom Line Reporting.
9. Explain the contents of annual report as per the provisions of Companies Act 2013.
10. The summarized Balance Sheet of A Ltd. and B Ltd. as at 31st March, 2024 were as under :

Particulars	A Ltd. (Rs.)	B Ltd. (Rs.)
Fully paid up equity		
shares of Rs. 10 each	20,00,000	12,00,000
Share Premium Account	4,00,000	
General Reserve	5,20,000	5,00,000
Profit and Loss Account	3,60,000	3,20,000
10% Debentures	10,00,000	–
Secured Loan	6,00,000	6,00,000
Sundry Creditors		3,40,000
Total	48,80,000	29,60,000
Land and Buildings	18,00,000	9,00,000
Plant and Machinery	10,00,000	7,60,000
Investments (10,000		
shares in B Ltd.)	1,60,000	–
Stock	10,40,000	7,00,000
Debtors	8,20,000	5,20,000
Bank	60,000	80,000
Total	48,80,000	29,60,000



Z Ltd., an existing company took over both A Ltd. and B Ltd.

a) The shares of A and B are to be valued as under :

A Ltd. – Rs. 18 per share

B Ltd. – Rs. 20 per share

b) A contingent liability of A Ltd. of Rs. 1,20,000 is to be treated as real liability.

c) The shareholders of A Ltd. and B Ltd. are to be paid by issuing sufficient number of shares of Z Ltd. at par.

d) The shares of Z Ltd. are issued at Rs. 10 each.

Required :

i) Show the computation of the number of shares Z Ltd. will issue to the shareholders of A Ltd. and B Ltd.

ii) Pass the journal entries in the books of Z Ltd.

11. Z Ltd. grants 100 share options to each of its 400 employees conditional on their continuing in service for 3 years. Fair value of share option on the grant date is Rs. 30. Z Ltd. estimates that 20 per cent of employees will leave during the three-year period and therefore forfeit their rights to the share options.

During year 1, 18 employees leave. The entity revises its estimate of total employee departures over the three-year period from 20 per cent to 16 per cent.

During year 2, a further 20 employees leave. The entity revises its estimate of total employee departures over the three-year period from 16 per cent to 13 per cent.

During year 3, a further 14 employees leave.

All the continuing employees exercised the option to subscribe in the equity shares of Rs. 10 each at Rs. 50 only, when market price stands at Rs. 80. The fair value of the option at the grant date is taken at Rs. 30 only.

Pass journal entries with working notes.



SECTION – D

Compulsory skill based question on subject.

(1×12=12)

12. Patagonia, one of the famous and very old outdoor apparel was founded in 1972. The company is famously known for its environmental responsibility and sustainability efforts. Patagonia has been publishing reports 1996, focusing on : Financial, Social and Environmental aspects.

Because of these reports the company was able to enhance its brand reputation, increased customer loyalty and improve supply chain. Although, it was very challenging for the company to balance between environmental and economic goals and manage global supply chain complexity.

Based on the above case study answer the following questions.

- a) What kind of reporting practices are been followed by Patagonia ? Summarize the challenges and benefits of the reporting practice.
- b) "The main moto of today's generation businesses is only earning profit, whereas in order to sustain for a long run in the market one has to focus on reporting all the aspects". Justify the statement using the illustration of above case study.



PG – 1323

IV Semester M.Com. Degree Examination, October/November 2024
(CBCS) (2021-22)
COMMERCE (Finance and Banking)
FB 4.3 : Forex Management

Time : 3 Hours

Max. Marks : 70

SECTION – A

1. Answer **any seven** questions out of ten. **Each** question carries **two** marks.

(7×2=14)

- a) Define Swap.
- b) What is Arbitrage ?
- c) Define European Options and American Options.
- d) What is Mark to Market ?
- e) Consider the following bid ask prices of Rs. 60.00 – 60.75/US\$. Find the Bid Ask spread.
- f) What is Vostro Account ?
- g) Define Cross Rate.
- h) What is meant by Basket of Currencies ?
- i) What is FOREX ?
- j) What is Leading and Lagging ?

SECTION – B

Answer **any four** questions out of six. **Each** question carries **five** marks. (4×5=20)

2. Explain the types of Exposures in Forex Market.
3. Define Foreign Exchange Quotes. Explain different types of foreign exchange quotes.

P.T.O.



4. Given : US \$ 1 = ¥107.31
 £ 1 = US \$ 1.26
 A \$ 1 = US \$ 0.70
- Calculate the cross rate for Pound in Yen terms.
 - Calculate the cross rate for Australian Dollar in Yen terms.
 - Calculate the cross rate for Pounds in Australian Dollar terms.
5. Explain the differences between forward and futures contract.
6. Explain SWIFT usage in forex transaction.
7. Followings are the spot exchange rates quoted at three different forex markets.
 USD/INR 49.00 in Mumbai
 GBP/INR 78.52 in London
 GBP/USD 1.6371 in New York
 The arbitrageur has USD 1,00,00,000. Assuming that there are no transaction costs, explain whether there is any arbitrage gain possible from the quoted spot exchange rates.

SECTION – C

Answer any two questions out of four. Each question carries twelve marks.

(2×12=24)

8. The following quotes appear in the foreign exchange market.

Currencies	Spot Rate	2 months Forward Rate
Rs./US \$	Rs. 52/52.35	Rs. 54/54.80

You are required to calculate :

- How many UD dollar should a firm sell to get Rs. 20 lakhs after 2 months ?
 - How many rupees is the firm required to pay obtain US\$ 2,50,000 in the spot market ?
 - Assume the firm has \$ 75,000 in current account earning no interest. ROI on rupee investment is 12% p. a. Should the firm encase the US \$ now or 2 months later ?
9. Explain the Internal and External hedging strategies.



10. HDIL Ltd. is a listed real estate development company in India, with significant operations in the Mumbai Metropolitan Region has an export exposure of HKD 12,00,000 payable August 31, 2023. Hong Kong Dollar (HKD) is not directly quoted against Indian Rupee.

The current spot rates are :

INR/GBP Rs. 82.05

HKD/GBP HKD 9.93

It is estimated that Hong Kong Dollar will depreciate to 10.89 level and Indian Rupee to depreciate against GBP to Rs. 84.83.

Forward rates for August 2023 are

INR/GBP Rs. 86.33

HKD/GBP HKD 10.77

Required :

- i) Calculate the expected loss, if the hedging is not done. How the position will change, if the firm takes forward cover ?
 - ii) If the spot rates on August 31, 2023 are :
INR/GBP = Rs. 82.09
HKD/GBP = HKD 9.99
Is the decision to take forward cover justified ?
11. Explain the purchasing power parity theory with example.

SECTION – D

Compulsory skill based question on subject.

(1×12=12)

12. Sun Ltd. is planning to import equipment from Japan at a cost of 3,400 lakh Yen. The company may avail loans at 18 percent per annum with quarterly rests with which it can import the equipment. The company has also an offer from Osaka branch of an India based bank extending credit of 180 days at 2 percent per annum against opening of an irrecoverable letter of credit.

Additional information :

Present exchange rate INR 100 = 340 Yen

180 day's forward rate INR 100 = 345 Yen

Commission charges for letter of credit at 2 percent per 12 months. Advice the company whether the offer from the foreign branch should be accepted or not. Justify.



PG – 1324

IV Semester M.Com. Degree Examination, October/November 2024
(CBCS) (2021-22)

COMMERCE (Finance and Banking)

FB 4.4 : Security Analysis and Portfolio Management

Time : 3 Hours

Max. Marks : 70

Instruction : Answer *all* the questions *asper* the instruction.

SECTION – A

1. Answer **any seven** questions out of ten. **Each** question carries **two** marks.

(7×2=14)

- a) What is Investment ?
- b) What is standard deviation in risk measurement ?
- c) How does hedging helps to beat fluctuations ?
- d) State the meaning of fundamental analysis.
- e) Summarize arbitrage pricing theory.
- f) Mention the basic premise of the EMH.
- g) Explain the concept of market timing.
- h) Write a brief note on Treynor Ratio.
- i) Give the meaning of Masala Bond.
- j) List any two benefits of international investments.

SECTION – B

Answer **any four** questions out of six. **Each** question carries **five** marks. (4×5=20)

2. Describe the legal framework for investment in India.
3. Briefly explain the distinguished features of Global Depository Receipts.
4. "Technical analysis is a method of evaluating of securities using appropriate techniques". In lieu of this statement explain various techniques of technical analysis.

P.T.O.



5. Consider the Stock of Bharat Foods Shipping and Oriental Shipping. The following exhibit shows the probability distributions of the return for these two stocks.

State of Economy	Probability	Rate of return Bharat Foods Shipping	Rate of return Oriental Shipping
Boom	0.30	16	40
Normal	0.50	11	10
Recession	0.20	06	-20

Compute expected rate of return and Standard deviation of the rate of return.

6. The market price of the equity shares of Zenith Ltd. is selling at Rs. 200 currently. The dividend expected after a year is Rs. 15 per share. The dividend is expected to grow at a constant rate of 5% p.a. Find the rate of return required by the shareholders.
7. Compare and Contrast Investment with speculation with example.

SECTION – C

Answer **any two** questions out of four. **Each** question carries **twelve** marks.

(2×12=24)

8. Stocks A and B have yielded the following returns.

Probability of Occurrence	Return of A (%)	Return of B (%)
0.5	8%	5%
0.3	4%	8%
0.2	2%	4%

- a) What is the expected return on portfolio made up of 60% of A and 40% of B ?
- b) Find out the standard deviation of each stock.
- c) What is the covariance and co-efficient of correlation between stock A and B ?
- d) What is the portfolio risk of a portfolio made up of 60% of A and 40% of B ?
9. How do financial analysts value bonds using different fixed income valuation models ?
10. Write a short note on :
- Harry Markowitz Optimum Portfolio Theory.
 - Capital Asset Pricing Model.
 - Sharpe Single Index Model.



11. Following is the data regarding mutual fund performance.

Fund	details	
ABC Equity Fund: Average Return = 24%	Beta = 1.1	Standard Deviation = 16%
DEF Small Cap Fund: Average Return = 28%	Beta = 1.25	Standard Deviation = 19%
GHI Mid Cap Fund: Average Return = 23%	Beta = 1.4	Standard Deviation = 15%
JKL Equity Opportunity Fund: Average Return = 22%	Beta = 1.05	Standard Deviation = 21%

Market and Risk-Free Data :

Risk-Free Rate of Return = 15%

Average Return of the Market = 20%

Standard Deviation of the Market = 13%

- i) Assess the performance of above funds using Sharpe, Treynor and Jensen's performance evaluation method.
- ii) Rank the portfolio using Sharpe, Treynor and Jensen's and interpret their results.

SECTION – D

Compulsory Skill based question on subject.

(1×12=12)

12. Stellar Investments Private Limited is considering entering an emerging market known for its rapid economic growth but also for political instability. What factors would you analyse to decide whether to invest in this market and what strategies would you implement to mitigate potential risks ?



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IV Semester M.Com. Degree Examination, October/November 2024
(CBCS) (2021 – 22)
COMMERCE (Accounting and Taxation)
Paper – 4.4 : Strategic Cost Management – II

Time : 3 Hours

Max. Marks : 70

SECTION – A

1. Answer **any seven** questions out of **10**. Each question carries **2** marks. (7×2=14)
- State the differences between Pre-emptive pricing and Extinction pricing.
 - What do you mean by target rate of return ? How do you calculate the price under this method ?
 - Define quality. What are its dimensions ?
 - In which circumstances skimming price policy may be appropriate.
 - Give the meaning of pareto analysis pricing.
 - What are the factors affecting learning curve ?
 - What are the four concepts supporting Balanced score card ?
 - Give the meaning of synergy with example.
 - State the reasons for development of balanced score card.
 - What is experience curve theory ?

SECTION – B

Answer **any four** questions. Each question carries **five** marks. (4×5=20)

- Discuss the factors determining pricing policy of a company.
- Explain different objectives of International Transfer Pricing.
- Determine the selling price per unit to earn a return of 12% net on capital employed at net of tax 40%. The cost of production and sales of 80,000 units per annum are : Material Rs. 4,80,000 ; Labour charges Rs.1,60,000 ; Variable overheads Rs.3,20,000; Fixed overheads Rs. 5,00,000. The fixed portion of capital employed is Rs.12 lakhs and varying portion is 50% of sales turnover.

P.T.O.

5. A company has two divisions. Division 'A' and Division 'B'. Division 'A' has a budget of selling 2,00,000 units of a particular component of 'X' to fetch a return of 20% on the average assets employed. The following particulars of Division 'A' are also known :

Particulars	Amount
Fixed overheads	Rs. 5 lakhs
Variable cost	Re. 1 per unit
Average Assets :	
Sundry debtors	Rs. 2 lakhs
Inventories	Rs. 5 lakhs
Plant and equipments	Rs. 5 lakhs

However, there is constraint in marketing and only 1,50,000 units of the component 'X' can be directly sold to the market at the proposed price. It has been gathered that the balance 50,000 units of components 'X' can be taken up by the division 'B'. Division 'A' wants a price of Rs. 4 per unit of 'X' but division 'B' is prepared to pay Rs. 2 per unit of 'X'. Division 'A' has another option in hand, which is to produce only 1,50,000 units of components 'X'. This will reduce the holding of assets by Rs. 2 lakhs and fixed overheads Rs. 25,000. Advice most profitable course of action for division A.

6. Bharat electric and motor work gets an order for the supply of a component required by an automobile manufacturing company. The initial test order is for 2 pieces only. The details of actual cost incurred for the first order are given below :

Direct Material	20Kg. @ Rs. 100/kg
Direct Labour	4 Hours @ Rs. 100/hr
Variable overheads	@ Rs. 50 per labour hour
Fixed Overheads	@ Rs. 20 per labour hour

The firm quoted Rs. 1500 per unit for the above order and this was accepted by the buyer. The buyer then places a repeat order for 30 units of the component on condition that the total price should not exceed Rs. 40,000.

Do you recommend acceptance of the order and if so what is the percentage profit made by the firm from the second order ? If manufacturing of the component is subject to a learning effect of 80 percent curve.



7. The XYZ Corporation manufactures and sells Industrial grinders. The following table present financial information pertaining two years :

Particulars	2022 (Rs. thousands)	2023 (Rs. thousands)
Sales Revenue	12,500	10,000
Inspection of production	85	110
Scrap	200	250
Design engineering	240	100
Cost of returned Goods	145	60
Product testing equipment	50	50
Customer support	30	40
Rework Costs	135	160
Preventive equipment maintenance	90	35
Product liability claims	100	200
Incoming material inspection	40	20
Breakdown maintenance	40	90
Product testing labour	75	220
Training	120	45
Warranty Repair	200	300
Supplier evaluation	50	20

Required :

- 1) Classify the costs items into Prevention, Appraisal, internal failure or external failure categories.
- 2) Calculate the ratio of each cost of quality to revenue in 2022 and 2023. Comment on the trends in cost of quality between 2022 and 2023.

SECTION – C

Answer **any two** questions. **Each** question carries **twelve** marks.

(2×12=24)

8. Define TQM and Explain the seven C's of Total quality management.
9. Explain different steps in implementing the Balanced scorecard approach to performance measurement ?



10. Look Ahead Ltd. wants to fix proper selling prices for their products 'A' and 'B' which they are newly introducing in the market. Both these products will be manufactured in Department D, which is considered as a Profit Centre.

The estimated data are as under :

Annual Production (unit)	A 1,00,000	B 2,00,000
Direct materials per unit (Rs.)	15.00	14.00
Direct Labour per unit (Rs.)	9.00	6.00
(Direct Labour Hour Rate = Rs. 3)		

The proportion of overheads other than interest, chargeable to the two products are as under :

Factory overheads (50% fixed) 100% of Direct Wages.

Administration overheads (100% fixed) 10% of factory costs.

Selling and Distribution overheads (50% variable) Rs. 3 and Rs. 4 respectively per unit of products A and B.

The fixed capital investment in the Department is Rs.50lakhs, the working capital requirement is equivalent to 6 months stock of cost of sales of both the product. For this project a term loan amounting to '40 Lakhs has been obtained from Financial Institutions on a interest rate of 14% per annum. 50% of the working capital needs are met by bank borrowing carrying interest at 18% per annum. The Department is expected to give a return of 20% on capital employed.

you are required to : Fix the selling price of products A and B such that the contribution per direct labour hour is the same for both the products. Prepare a statement showing in details the overall profit that would be made by the Department,

11. A Company with two manufacturing divisions is organised on profit centre basis. Division 'A' is the only source for the supply of a component that is used in Division B in the manufacture of a product KLIM. One such part is used each unit of the product KLIM. As the demand for the product is not steady. Division B can obtain orders for increased quantities only by spending more on sales promotion and by reducing the selling prices. The Manager of Division B has accordingly prepared the following forecast of sales quantities and selling prices.

Sales units per day	Average Selling price per unit of KLIM
1,000	5.25
2,000	3.98
3,000	3.30
4,000	2.78
5,000	2.40
6,000	2.01



The manufacturing cost of KLIM in Division B is Rs. 3,750 first 1,000 units and Rs. 750 per 1,000 units in excess of 1,000 units. Division A incurs a total cost of Rs. 1,500 per day for an output to 1,000 components and the total costs will increase by Rs. 900 per day for every additional 1,000 components manufactured. The Manager of Division A states that the operating results of his Division will be optimised if the transfer price of the component is set at Rs. 1.20 per unit and he has accordingly set the aforesaid transfer price for his supplies of the component to Division A.

You are required :

- a) Prepare a schedule showing the profitability at each level of output for Division A and Division B.
- b) Find the profitability of the company as a whole at the output level which
 - (i) Division A's net profit is maximum.
 - (ii) Division B's net profit is maximum.

SECTION – D

Answer the following :

(1×12=12)

12. A manufacturing company purchase one of the component required for the manufacture of product from two sources namely supplier A and supplier B . The price quoted by supplier A is Rs. 150 per hundred units of the components, and it is found that on the average 3% of the total receipt from the sources is defective The corresponding quotation from supplier B is Rs 145 but the defective would go up to 5% for total supply. If the defective are not detected they are utilised in production causing a damage cost of Rs.150 per hundred components.
- The company intends to introduce a system of inspection for the components on receipt which would cost Rs. 20 per hundred components. Such an inspection will, however be able to detect only 90% of the defective components received. No payment will be made for components found to be defective inspected.
- Offer your opinion (a) whether inspection at point of receipt is justified and, (b) which of the two supplier should be asked to supply. Assume total requirements of components to be 10000 unit.



PG – 1322

IV Semester M.Com. Degree Examination, October/November 2024
(CBCS) (2021-22)
COMMERCE (Accounting and Taxation)
Paper – 4.5 : Customs Duty and GST

Time : 3 Hours

Max. Marks : 70

SECTION – A

1. Answer **any seven** questions out of ten. **Each** question carries **two** marks.

(7×2=14)

- a) List out the rates of GST applicable in India.
- b) Write the differences between mixed supply and composite supply.
- c) What do you mean by blocked credits ?
- d) State any four items excluded for the calculation of value of supply u/s 15(3).
- e) What are the benefits of e-way bill ?
- f) Who is required to file GSTR4 ?
- g) What do you mean by baggage ?
- h) List out the types of customs duty applicable in India.
- i) List any four goods which are exempted under GST.
- j) Bhim Rao Company Ltd. purchased 1,000 kgs of raw material at ₹ 100 per kg plus 12% GST. Out of 1,000 kgs of raw materials 900 kgs of raw materials used for business purpose and rest of 100 kgs for personal use. Find out eligible ITC.

SECTION – B

Answer **any four** questions out of six. **Each** question carries **five** marks. (4×5=20)

2. Explain the provisions of GST Network.
3. What are the differences between forward charge and reverse charge ?

P.T.O.



4. Explain the circumstances in which input tax credit can be recovered.
5. Bring out the drawbacks of customs duty paid.
6. Guru Company Ltd. manufacturing concern in Bangalore, Karnataka, made total value of supplies (exclusive tax and the break up supplies) in financial year 2024-2025 are as follows.

Particulars	Amount in ₹
Intra-state supplies made under forward charge	50,00,000
Intra-state supplies made which are chargeable GST at Nil rate	25,00,000
Intra-state supplies which are wholly exempt under section 11 of CGST Act 2017	30,00,000
Value of inward supplies on which tax payable under RCM	3,00,000

Compute aggregate turnover of ABC Company Ltd. Briefly explain whether ABC Company Ltd, is eligible to opt for composition scheme in financial year 2024-2025.

7. From the following independent cases, find out eligible ITC for each independent case.
 - a) ABC Company Ltd. purchased Truck for ₹ 10,00,000 + GST 28% for transportation of inputs within the factory.
 - b) Maruthi car dealer, a registered person in Mysuru purchased 10 cars at ₹ 15,00,000 each + GST 28% for further sales.
 - c) ABC company Ltd. Purchased motor vehicle for ₹ 22,00,000 + GST 28% for transportation of employees from residence to factory, factory to residence.
 - d) Raju Driving School, Bangalore, purchased car for ₹ 8,00,000 + GST 28%, to provide taxable service in the form of training and driving.
 - e) Mr. Sharma, a registered person purchased a Volvo Bus for ₹ 80,00,000 + GST 28% for provides taxable service as transportations of passengers.



SECTION – C

Answer **any two** Questions out of four. **Each** question carries **twelve** marks.

(2×12=24)

8. Explain the detailed procedure for handling transportation and warehousing of goods under the Customs Act, 1962.
9. Explain the following :
 - a) Eligibility and Conditions for claiming ITC.
 - b) supply without consideration.
10. An importer has imported a machine from Japan at FOB cost of 15,00,000 Yens. Other details are as follows :
 - a) Freight from Japan to Indian Port was 20,000 Yens.
 - b) Transit Insurance charges were 1% of FOB value.
 - c) Design and development charges of 1,00,000 yens were paid to a consultancy firm in Japan for design of a machinery.
 - d) Packing charges of 30,000 Yens were charges extra.
 - e) 25,000 was spent in design cost on machine in India.
 - f) An amount of ₹ 3,10,000 Yens was payable to Japanese manufacturer towards charges for installation and commissioning the machine in India.
 - g) Rate of exchange as announced by RBI was 1 Yen = ₹ 0.405.
 - h) Rate of exchange as announced by Central Government by notification under section 14(3)(1):1 Yen = ₹ 0.400.
 - i) Customer's duty was 10%. GST on similar machinery in India would be 12%.

Find the customs duty payable.

11. CA Babu, a practicing chartered accountant (Bangalore) received money from various clients for the services rendered in the month of August 2024.
 - i) Accounting and auditing services of Rs. 1,25,000.
 - ii) Representation before various statutory authorities Rs.1,00,000.
 - iii) Cost accounting and cost auditing of Rs. 50,000.
 - iv) Secretarial auditing Rs. 35,000.



- v) Verification of declarations in prescribed forms of compliance for obtaining a certificate of commencement of business Rs. 40,000.
- vi) Certification of documents to be filed before registrar of companies Rs. 25,000.
- vii) Ledger maintenance, non-professional services and preparation of coaching material Rs. 20,000.
- viii) Fee for routine visits to income tax offices Rs. 55,000.
- ix) Remuneration for teaching CA and ICWA students Rs. 30,000.
- x) Fee from outsourcing work of a client such as billing and ledger posting Rs. 75,000.
- xi) Services rendered in Delhi Rs. 70,000.
- xii) Fees paid to the State Govt. Rs. 2,000.

You are required to calculate GST payable, on outwards supply. (IGST rate is 18%, CGST is 9% and SGST rate is 9%).

SECTION – D

Compulsory Skill based question on subject.

(1×12=12)

12. Madhushree Enterprises supplies 20,000 kits at ₹100 each amounting to ₹ 20,00,000 to Pranav Enterprises. Each kit consists of one toothbrush, tongue cleaner and tooth paste. The rate of tax applicable at 18% on toothbrush, 28% on tongue cleaner and 12% on tooth paste. Further, Madhushree Enterprises often provide toothbrush samples to their dealers and general stores etc. without charging any consideration and Madhushree Enterprises announce offers like 'Buy One Tooth Paste, Get One Tooth Paste free' for customers.

Questions :

- a) Discuss rate of tax applicable goods are supplied in kit and total GST Payable.
- b) Discuss supply of goods in case of free sample.
- c) Discuss supply of goods in case of 'buy one and get one free' offer.



PG – 1325

IV Semester M.Com. Examination, October/ November 2024
(CBCS) (2021 – 22)
COMMERCE (Finance and Banking)
FB 4.5 : Strategies For Banking Risk and Marketing Management

Time : 3 Hours

Max. Marks : 70

SECTION – A

1. Answer **any seven** questions out of ten. **Each** question carries **two** marks.

(7×2=14)

- a) What does cross-selling mean in the context of banking ?
- b) What are the key etiquette practices in managing customer relationships ?
- c) State the term electronic settlement in the context of depository services.
- d) What are the five steps of the sales process in banking ?
- e) What is Priority sector lending ? Give example.
- f) Give the meaning of money laundering.
- g) What are ancillary services ? Give examples.
- h) Expand CASA. What do you mean by CASA deposits ?
- i) Write the meaning of the term catchment mapping.
- j) What do you mean by customer segmentation ?

SECTION – B

Answer **any four** questions out of six. **Each** question carries **five** marks. (4×5=20)

2. Explain the role of Real Time Gross Settlement (RTGS) in electronic funds transfer. How does it differ from NEFT ?
3. Describe the differences between working capital and term loans. Explain how businesses use them to cater to their financial needs.

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4. What are the key performance indicators to track when evaluating the success of monthly product goals ?
5. What are the different types of sales closures, and how does choosing the right closure technique affect customer satisfaction ?
6. What are the different types of savings accounts offered by banks, and how do they cater to varying customer needs ?
7. How do KYC and AML procedures contribute to preventing financial crimes and ensuring regulatory compliance ?

SECTION – C

Answer **any two** questions out of four. **Each** question carries **twelve** marks.

(2×12=24)

8. Explain how customer profiling and analyzing financial goals can enhance the accuracy of product recommendations in banking.
9. Discuss the importance of CASA deposits for banks in terms of liquidity management and cost of funds.
10. How do regulatory frameworks assist banks in handling NPAs and what impact does this have on the financial stability of banks ?
11. Explain how segmenting and targeting influence the development of a marketing mix for banking products.

SECTION – D

Compulsory skill-based question on subject.

(1×12=12)

12. ABC Bank, a global financial institution, faces major scrutiny after being involved in a large money laundering scheme. The scheme began with the establishment of several shell companies that deposited large sums of illegal funds into accounts at ABC Bank. These shell companies, which didn't have any real business activities, executed large number of transactions, including frequent internal transfers and high-value asset purchases, designed to hide the origins of the funds. Despite the suspicious nature of these activities, ABC



Bank's Anti-Money Laundering (AML) controls failed to detect these illegal operations due to deficiencies in its monitoring systems and risk assessment procedures. As a result, the laundered money was integrated into legitimate financial channels, complicating efforts to trace its origins. In response to the scandal, ABC Bank needs to conduct a thorough review of its AML practices. Additionally, it needs to address any legal and reputational damage from the scandal and develop a strong plan to strengthen its Anti-Money Laundering measures.

- a) What flaws in ABC Bank's AML controls enabled shell companies to launder money, and how can these flaws be fixed ?
 - b) How did shell companies aid the money laundering scheme, and what measures can prevent their misuse ?
 - c) What actions should ABC Bank take to manage legal and reputational risks, and how can it improve AML compliance ?
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